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May 7, 2018

**VIA ELECTRONIC FILING**

Jocelyn G. Boyd, Esquire  
 Chief Clerk & Administrator  
 Public Service Commission of South Carolina  
 101 Executive Center Drive, Suite 100  
 Columbia, South Carolina 29210

Re: Office of Regulatory Staff's Petition for an Order Requiring Utilities to Report the Impact of the Tax Cuts and Jobs Act (the "Tax Act")  
**Docket No. 2017-381-A**

Dear Ms. Boyd:

The South Carolina Office of Regulatory Staff ("ORS") hereby notifies the Public Service Commission of South Carolina that ORS reviewed the letter filed by South Carolina Electric & Gas Company ("SCE&G" or the "Company") in the aforementioned docket on April 16, 2018 ("SCE&G Letter"). In the SCE&G Letter, the Company commits to ensure that its retail electric and natural gas customers receive the full benefit of the Tax Act and that the benefits derived from the Tax Act will be effective as of January 1, 2018. Previously, ORS found language used by the Company regarding the Tax Act's impacts, and associated benefits to ratepayers, to be ambiguous. However, SCE&G's Letter clarifies the Company's intent to ensure that ratepayers receive the full benefit of the Tax Act and that the benefits derived from the Tax Act are effective as of January 1, 2018.

Yours Truly,

Jeffrey M. Nelson

Cc: Parties of Record (via E-mail & U.S. Mail)  
 Joseph Melchers, Esquire (via E-mail)